

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Western School Corp (3490)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,988,999	\$2,587,582	\$2,740,451	38%	6%
	11200 Middle/Junior High	\$668,232	\$1,187,229	\$1,236,533	85%	4%
	11300 High School	\$1,791,110	\$1,860,020	\$1,870,694	4%	1%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$49,613	n/a	n/a
	11420 Agriculture B	\$18,712	\$24,646	\$30,758	64%	25%
	11450 Consumer and Homemaking	\$70,746	\$58,881	\$60,172	-15%	2%
	12100 Gifted and Talented	\$9,881	\$20,900	\$10,445	6%	-50%
	12210 Mild Mental Handicap	\$174,008	\$242,421	\$290,720	67%	20%
	12310 Orthopedic Impairment	\$220	\$0	\$145	-34%	n/a
	12340 Hearing Impairment	\$22,191	\$0	\$0	-100%	n/a
	12350 Homebound	\$7,925	\$16,360	\$14,244	80%	-13%
	12410 Emotional Handicap - Full Time	\$89,958	\$199,427	\$195,626	117%	-2%
	12520 Compensatory	\$391	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$166,219	\$181,143	\$201,047	21%	11%
	12810 Special Education Preschool	\$45,935	\$46,949	\$38,028	-17%	-19%
	12900 Other Special Programs	\$22,462	\$77,253	\$83,396	271%	8%
	14100 Elementary	\$241	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$0	\$1,588	\$0	n/a	-100%
	14300 High School	\$91,686	\$15,071	\$26,385	-71%	75%
	16100 Remediation Testing	\$57,585	\$57,677	\$62,333	8%	8%
	22210 Service Area Direction	\$162,714	\$126,237	\$130,062	-20%	3%
	22220 School Library	\$11,474	\$15,315	\$14,349	25%	-6%
	22230 Audiovisual	\$18,416	\$12,112	\$11,710	-36%	-3%
	22250 Computer Assisted Instruction Services	\$46	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$516,454	\$660,158	\$673,298	30%	2%
	25820 Textbooks and Repairs	\$111,468	\$229,319	\$162,097	45%	-29%
	25860 Textbooks and Workbooks	\$0	\$0	\$1,234	n/a	n/a
	25870 Materials and Supplies	\$0	\$539	\$0	n/a	-100%
	26497 Teachers Retirement Fund	\$206,839	\$426,176	\$448,425	117%	5%
	41100 Transfer Tuition	-\$70,008	\$1,037	\$10,675	n/a	> 500%
	41300 Area Vocational Schools	\$43,128	\$66,626	\$113,269	163%	70%
	41400 Joint Services and Supply	\$227,325	\$53,344	\$37,065	-84%	-31%
Student Academic Achievement Total		\$6,454,358	\$8,168,010	\$8,512,774	32%	4%
Student Instructional Support						
	21130 Social Work Services	\$0	\$456	\$119	n/a	-74%

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	21210 Service Area Direction	\$62,804	\$19,839	\$19,690	-69%	-1%
	21220 Counseling Services	\$163,829	\$158,642	\$177,024	8%	12%
	21290 Other Guidance Services	\$89	\$0	\$0	-100%	n/a
	21320 Medical Services	\$0	\$410	\$185	n/a	-55%
	21340 Nurse Services	\$50,330	\$54,679	\$76,151	51%	39%
	21390 Other Health Services	\$78	\$0	\$0	-100%	n/a
	21790 Other Student Services	\$0	\$0	\$0	n/a	n/a
	22110 Service Area Direction	\$68,016	\$4,491	\$2,327	-97%	-48%
	22120 Instruction & Curriculum Development	\$2,371	\$20	\$468	-80%	> 500%
	22130 Instructional Staff Training Services	\$8,915	\$449	\$3,857	-57%	> 500%
	22190 Instructional Staff Training Services - Other	\$676	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$14,120	\$24,386	\$17,997	27%	-26%
	23190 Other Governing Body Services	\$8,664	\$6,426	\$6,526	-25%	2%
	23210 Office of the Superintendent	\$161,082	\$256,614	\$272,490	69%	6%
	23220 Community Relations	\$10	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$3,938	\$12,096	\$11,983	204%	-1%
	24900 Other Support Services - School Admin.	\$500	\$710	\$1,370	174%	93%
	26450 Health Services	\$505	\$379	\$209	-59%	-45%
	26710 Technology Support and Maintenance	\$0	\$392,813	\$405,320	n/a	3%
Student Instructional Support Total		\$545,927	\$932,410	\$995,715	82%	7%
Overhead and Operational						
	23150 Legal Services	\$2,588	\$53,062	\$20,495	> 500%	-61%
	23160 Promotion Expenses	\$2,104	\$5,008	\$5,400	157%	8%
	23230 Staff Relations and Negotiations	\$184	\$153	\$0	-100%	-100%
	25210 Service Area Direction	\$30,498	\$46,406	\$46,928	54%	1%
	25230 Receiving and Disbursing Funds	\$5,109	\$2,454	\$1,821	-64%	-26%
	25240 Payroll Services	\$24,108	\$32,293	\$32,745	36%	1%
	25250 Financial Accounting	\$10,071	\$17,926	\$19,388	93%	8%
	25291 Refund of Revenue	\$9,580	\$7,149	\$11,211	17%	57%
	25292 Petty Cash	\$0	\$628	\$366	n/a	-42%
	25295 Bank Service Charge	\$0	\$441	\$1,186	n/a	169%
	25296 Cash Change	\$1,480	\$1,400	\$850	-43%	-39%
	25299 Other	\$0	\$1,624	\$1,137	n/a	-30%
	25360 Rent of Buildings & Equipment	\$44,327	\$51,246	\$66,149	49%	29%
	25410 Service Area Direction	\$41,456	\$39,100	\$34,028	-18%	-13%
	25420 Maintenance of Buildings	\$924,439	\$1,380,369	\$1,498,118	62%	9%

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	25430 Maintenance of Grounds	\$32,804	\$29,765	\$14,429	-56%	-52%
	25440 Maintenance of Equipment	\$42,411	\$306,615	\$321,856	> 500%	5%
	25450 Vehicle Maintenance (other than buses)	\$0	\$415	\$751	n/a	81%
	25460 Security Services	\$7,966	\$10,110	\$10,463	31%	3%
	25470 Insurance (other than buses)	\$47,251	\$89,909	\$92,142	95%	2%
	25490 Other Operating/Maintenance of Plant	\$0	\$17,899	\$14,599	n/a	-18%
	25510 Service Area Direction	\$32,798	\$29,597	\$33,004	1%	12%
	25520 Vehicle Operation	\$184,941	\$330,993	\$340,551	84%	3%
	25530 Monitoring Services	\$3,979	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$62,795	\$200,214	\$189,391	202%	-5%
	25550 Purchase of School Buses	\$103,365	\$553,316	\$349,329	238%	-37%
	25560 Insurance on Buses	\$12,896	\$32,593	\$19,049	48%	-42%
	25580 Contracted Transportation Services	\$212,954	\$121,427	\$115,085	-46%	-5%
	25590 Other Pupil Transportation Services	\$0	\$1,706	\$1,485	n/a	-13%
	25591 Bus Driver Training	\$0	\$81	\$217	n/a	166%
	25610 Service Area Direction	\$0	\$4,292	\$35,391	n/a	> 500%
	25620 Food Preparation and Dispensing	\$224,946	\$299,236	\$393,841	75%	32%
	25640 Food Purchases	\$229,249	\$274,815	\$217,156	-5%	-21%
	25690 Other Food Services	\$126	\$1,277	\$2,462	> 500%	93%
	25920 Ditch Assessments	\$0	\$0	\$0	n/a	n/a
	25950 Other Assessments	\$12,434	\$177	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$187,882	n/a	n/a
	26495 Official Bonds	\$756	\$1,348	\$425	-44%	-68%
	26600 Data Processing	\$0	\$450	\$450	n/a	0%
	29000 Support Services - Other	\$0	\$2,867	\$0	n/a	-100%
	31000 Direction of Community Services	\$1,565	\$94	\$241	-85%	156%
	32000 Community Recreation	\$10,000	\$9,630	\$7,795	-22%	-19%
	33000 Civic Services	\$0	\$0	\$0	n/a	n/a
	34000 Athletic Coaches	\$171,269	\$300,024	\$314,080	83%	5%
	39900 Other Community Services	\$2,917	\$2,664	\$3,394	16%	27%
	52200 Temporary Loans, INTEREST ON DEBT	\$21,239	\$64,779	\$72,581	242%	12%
Overhead and Operational Total		\$2,514,604	\$4,325,553	\$4,477,874	78%	4%
Nonoperational						
	25320 Land Acquisition and Development	\$192,935	\$50,352	\$107,551	-44%	114%
	25330 Professional Services	\$48,835	\$168,259	\$7,056	-86%	-96%
	25350 Building Acquisition/Construction/Improvement	\$285,050	\$0	\$0	-100%	n/a

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	25351 Building Acquisition/Construction/Improvement	\$0	\$618,214	\$370,708	n/a	-40%
	25355 Sports Facilities	\$0	\$94,064	\$51,304	n/a	-45%
	25370 Purchase of Moveable Equipment	\$6,947	\$6,124	\$3,194	-54%	-48%
	25380 Purchase of Mobile or Fixed Equipment	\$324,752	\$225,890	\$213,556	-34%	-5%
	25390 Other Facilities Acquisition & Construction	\$69,271	\$15,165	\$124,457	80%	> 500%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$138,271	\$278,673	n/a	102%
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$21,472	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$553,533	\$1,545,000	\$1,541,000	178%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$19,817	\$0	\$0	-100%	n/a
Nonoperational Total		\$1,501,141	\$2,861,339	\$2,718,971	81%	-5%
prorated						
	26491 PERF	\$92,385	\$94,567	\$103,227	12%	9%
	26492 Social Security	\$568,325	\$689,730	\$721,634	27%	5%
	26493 Workmen's Compensation	\$20,507	\$48,349	\$91,495	346%	89%
	26494 Group Insurance	\$596,318	\$996,390	\$1,120,254	88%	12%
	26496 Unemployment Compensation	\$3,780	\$3,338	\$0	-100%	-100%
	26498 Severance/Early Retirement Pay	\$114,406	\$118,112	\$82,561	-28%	-30%
prorated Total		\$1,395,722	\$1,950,486	\$2,119,172	52%	9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$7,509,523	\$9,619,424	\$10,124,500	35%	5%	60.5%	52.7%	53.8%
Student Instructional Support	\$638,348	\$1,035,594	\$1,122,165	76%	8%	5.1%	5.7%	6.0%
Overhead and Operational	\$2,762,741	\$4,721,441	\$4,858,869	76%	3%	22.3%	25.9%	25.8%
Nonoperational	\$1,501,141	\$2,861,339	\$2,718,971	81%	-5%	12.1%	15.7%	14.4%
Grand Total	\$12,411,752	\$18,237,798	\$18,824,504	52%	3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	58.4%	59.7%